



CLARK COUNTY BOARD OF EQUALIZATION

www.clark.wa.gov

PO Box 5000 / Vancouver, WA 98666-5000 / 564.397.2337 / BOE@clark.wa.gov

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: CHRISTIANSON JAMES D & CHRISTIANSON
ELAINE M

CHRISTIANSON JAMES D & CHRISTIANSON ELAINE M
PO BOX 646
CAMAS, WA 98607

ACCOUNT NUMBER: 71591-030

PROPERTY LOCATION: 900 S A ST
WASHOUGAL, WA 98671

PETITION: 865

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 732,500	\$	732,500
Improvements	\$ 517,936	\$	517,936
Personal property			
ASSESSED VALUE	\$ 1,250,436	BOE VALUE	\$ 1,250,436

Date of hearing: September 8, 2021

Recording ID# CHRISTIANSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 4,498 square feet, built in 1999 and is of good construction quality located on 0.36 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$967,000.

The appellant provided no evidence that overcomes the assessed value of \$1,250,436.

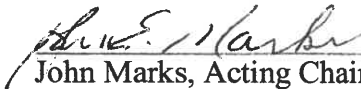
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,250,436 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on September 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337


John Marks, Acting Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: THOSTENSON EREENA & COMPTON
CHRISTOPHER

THOSTENSON EREENA & COMPTON CHRISTOPHER
31414 NE 59TH AVE
LA CENTER, WA 98629

ACCOUNT NUMBER: 222560-000

PROPERTY LOCATION: 31414 NE 59TH AVE
LA CENTER, WA 98629

PETITION: 868

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 190,348	\$	190,348
Improvements	\$ 179,880	\$	179,880
Personal property			
ASSESSED VALUE	\$ 370,228	BOE VALUE	\$ 370,228

Date of hearing: September 8, 2021

Recording ID# THOSTENSON

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style mobile home with 1,680 square feet, built in 2017 and is of good construction quality located on 2.5 acres. The property includes a machine shed measuring 960 square feet.

The property was purchased for \$359,900 in October 2018. The appellant's petition noted that the property is partially underwater during rainy periods, which they were not aware of during the purchase.

The appellant requested a value of \$300,000.

The appellant provided no evidence to overcome the assessed value of \$370,228.

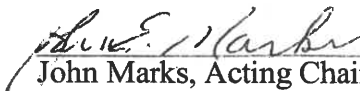
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$370,228 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

**PROPERTY OWNER: PFEIFER RICK W & PFEIFER ELAINE T
TRUSTEES**

PFEIFER RICK W & PFEIFER ELAINE T TRUSTEES
PO BOX 36
WASHOUGAL, WA 98671

ACCOUNT NUMBER: 71591-010

**PROPERTY LOCATION: 904 S A ST
WASHOUGAL, WA 98671**

PETITION: 895

ASSESSMENT YEAR: Valued January 1, 2020 TAXES PAYABLE IN: 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 732,500	\$	732,500
Improvements	\$ 363,067	\$	363,067
Personal property			
ASSESSED VALUE	\$ 1,095,567	BOE VALUE	\$ 1,095,567

Date of hearing: September 8, 2021

Recording ID# PFEIFER

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 2,521 square feet, built in 2006 and is of good construction quality located on 0.34 acres.

No detailed quantitative information was provided for Board review.

The appellant requested a value of \$870,567.

The appellant provided no evidence to overcome the assessed value of \$1,095,567.

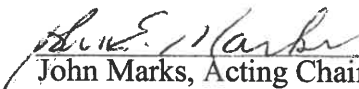
DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The certified value of the subject property is sustained at \$1,095,567 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337



John Marks, Acting Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: STOELK EUGENE M & STOELK KAREN

STOELK EUGENE M & STOELK KAREN
455 NW FREMONT ST
CAMAS, WA 98607

ACCOUNT NUMBER: 82990-578

PROPERTY LOCATION: 455 NW FREMONT ST
CAMAS, WA 98607

PETITION: 991

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 275,000	\$	275,000
Improvements	\$ 554,783	\$	457,500
Personal property			
ASSESSED VALUE	\$ 829,783	BOE VALUE	\$ 732,500

Date of hearing: September 8, 2021

Recording ID# STOELK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

Eugene Stoelk

Karen Stoelk (Spectator)

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 4,233 square feet, built in 1993 and is of very good construction quality located on 0.25 acres. The home includes an additional basement garage measuring 440 square feet.

The appellant stated that properties were reviewed that sold towards the end of 2019 and were considered for similarity to the subject property. Three properties were very similar and had an average price of \$174.60 per square foot. About 2/3 of the subject basement is finished, but the back 1/3 (630 square feet) has no daylight and is essentially only usable as storage. A previous buyer backed out of the sale upon learning of the mis-advertised space. The comparables indicated an updated estimate of \$689,146. The appellant submitted three comparable sales [#127358-018 sold for \$565,000 in November 2019; #127369-010 sold for \$720,000 in November 2019; and #127369-052 sold for \$975,000 in September 2019].

The appellant requested a value of \$732,500 which was updated to \$689,146 in the additional evidence.

The evidence provided by the appellant supports a value of \$732,500.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$732,500 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: MORAN MICHAEL J

MORAN MICHAEL J
2316 NE 80TH ST
VANCOUVER, WA 98665

ACCOUNT NUMBER: 145094-012

PROPERTY LOCATION: 2316 NE 80TH ST
VANCOUVER, WA 98665

PETITION: 986

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 99,578	\$	99,578
Improvements	\$ 172,603	\$	132,422
Personal property			
ASSESSED VALUE	\$ 272,181	BOE VALUE	\$ 232,000

Date of hearing: September 8, 2021

Recording ID# MORAN

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

Michael Moran

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 1,460 square feet, built in 2002 and is of fair plus construction quality located on 0.06 acres.

The appellant referred to their submitted comparables. The properties are similar to the subject. Comparable 2 is newer and has a finished basement. Comparables 1 and 3 are also townhouses like the subject but are four years newer. They all have similar square footage to the subject. The comparables are in more desirable locations than the subject, which is surrounded by a 3-story apartment complex with minimal setbacks. There is significant noise throughout the day and into the night. The subject is surrounded by tall homes which create additional echo and eliminate view. The home was purchased for \$155,000 in 2004, before the apartments were built. It sits on a 0-lot line parcel. Cracks were discovered in the foundation and within the house. It will likely cost around \$5,000 minimum to repair. The HVAC system needs repair and will be \$11,000 minimum to repair. The crawlspace will also need insulation repair, but cannot be assessed at this time due to access being needed from within the home. The home is likely fair minus condition. The estimate of \$198,000 includes consideration of the repairs needed. The factors of location, cost to cure, and comparables indicate that the Assessor missed details of the property that would impact the market value. The appellant submitted three comparable sales [#148511-006 sold for \$239,500 in March 2019; #145299-018 sold for \$183,000 in January 2019; and #148511-028 sold for \$241,200 in December 2019]. The appellant's evidence also included a detailing of repair costs.

The appellant requested a value of \$198,000.

The evidence provided by the appellant supports a value of \$232,000.

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

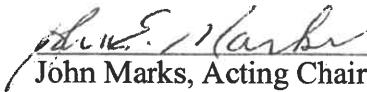
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$232,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: ROTH BRAD & ROTH SARAH

ROTH BRAD & ROTH SARAH
30807 NE RAILROAD AVE
YACOLT, WA 98675

ACCOUNT NUMBER: 231798-000

PROPERTY LOCATION: 30807 NE RAILROAD AVE
YACOLT, WA 98675

PETITION: 1296

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 137,614	\$	137,614
Improvements	\$ 404,198	\$	337,386
Personal property			
ASSESSED VALUE	\$ 541,812	BOE VALUE	\$ 475,000

Date of hearing: September 8, 2021

Recording ID# ROTH

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

None

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 1.5-story residence with 3,477 square feet, built in 1963 and is of fair plus construction quality located on 0.81 acres.

The property was purchased for \$475,000 in August 2020. The appellant's evidence included an appraisal performed by Amanda Schoolfield of Rain Valley Appraisal Group, LLC indicating a value of \$477,000 as of July 2020.

The appellant requested a value of \$475,000.

A fee appraisal requires an intense review of the property and provides a significant indicator of market value. The evidence provided supports a value of \$475,000.

DECISION

The Board, after carefully reviewing the information provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$475,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on September 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337


John Marks, Acting Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: BARBOZA DEVIN J

BARBOZA DEVIN J
38724 NE CHRISTENSEN RD
LA CENTER, WA 98629

ACCOUNT NUMBER: 256724-001

PROPERTY LOCATION: 38724 NE CHRISTENSEN RD
LA CENTER, WA 98629

PETITION: 1297

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 220,650	\$	220,650
Improvements	\$ 857,066	\$	729,350
Personal property			
ASSESSED VALUE	\$ 1,077,716	BOE VALUE	\$ 950,000

Date of hearing: September 8, 2021

Recording ID# BARBOZA

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

Devin Barboza

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,630 square feet, built in 2008 and is of average plus construction quality located on 5 acres. The home includes an additional 488 square feet above the garage. The property includes a detached garage measuring 3,000 square feet with 1,510 square feet beside.

The appellant stated that the comparables were considered based on similarity to the subject, including outbuildings. The home was purchased in 2016 and a workshop building was built by the appellant in 2018. The structure cost \$180,000, not including personal labor. It does have a bathroom, but it is not usable as a guest house or auxiliary dwelling. It is used for farm equipment and vehicle repair. The appellant submitted three comparable sales [#263475-000 sold for \$800,000 in September 2020; #263800-004 sold for \$700,000 in October 2020; and #257829-000 sold for \$755,000 in July 2020].

The appellant requested a value of \$875,000.

The evidence provided supports a value of \$950,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$950,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337


John Marks, Acting Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: JEFF A WOMACK & DEANN O WOMACK

JEFF A WOMACK & DEANN O WOMACK
9101 NE 151ST CIRCLE
BATTLE GROUND, WA 98604

ACCOUNT NUMBER: 196537-000

PROPERTY LOCATION: 9101 NE 151ST CIRCLE
BATTLE GROUND, WA 98604

PETITION: 1298

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

		BOARD OF EQUALIZATION (BOE) VALUE	
ASSESSED VALUE			
Land	\$ 396,741	\$	396,741
Improvements	\$ 637,218	\$	468,259
Personal property			
ASSESSED VALUE	\$ 1,033,959	BOE VALUE	\$ 865,000

Date of hearing: September 8, 2021

Recording ID# WOMACK

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:
John Marks, Acting Chairman
Lisa Bodner
Dick Riley

Appellant:
Jeff Womack

Assessor:
None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a ranch style residence with 3,570 square feet, built in 1996 and is of very good construction quality located on 5 acres. The property includes a detached garage measuring 2,160 square feet.

The appellant stated that the home was purchased in October 2020 for \$865,000. The house had extensive mold, mostly in the roof and some in other areas. A company performed some mitigation, but it is not fully corrected. There are other issues of disrepair, which likely brings the value down to around \$850,000. The appellant's evidence included records from repairs and bids.

The appellant requested a value of \$850,000.

The purchase price supports a value of \$865,000.

DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The market value of the subject property is set at \$865,000 as of January 1, 2020.

This order is submitted into the record of the Clark County Washington Board of Equalization:

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The Board of Equalization
1300 Franklin Street, Suite 650
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John Marks, Acting Chairman

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ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

PROPERTY OWNER: YANG SHU MEI & ULRICH NIESWANDT

YANG SHU MEI & ULRICH NIESWANDT
14216 NE 41ST CIR
VANCOUVER, WA 98682

ACCOUNT NUMBER: 109583-064

PROPERTY LOCATION: 14216 NE 41ST CIR
VANCOUVER, WA 98682

PETITION: 1295

ASSESSMENT YEAR: Valued January 1, 2020 **TAXES PAYABLE IN:** 2021

The Board of Equalization for Clark County Washington was duly convened on September 16, 2020 and hereby orders the property listed above be placed on the Assessment Roll for Clark County Washington as follows:

Assessor determination: Deny the Senior Exemption for the 2020 assessment.

BOE determination: Sustain the denial of the Senior Exemption for the 2020 assessment

Date of hearing: September 8, 2021

Recording ID# YANG

Hearing Location: By remote WebEx video conference and/or teleconference

Attendees (all through virtual conference):

Board of Equalization Members:

John Marks, Acting Chairman

Lisa Bodner

Dick Riley

Appellant:

Ulrich Nieswandt

Yang Shu Mei

Assessor:

None

ORDER OF THE CLARK COUNTY BOARD OF EQUALIZATION

Continued

FACTS AND FINDINGS

The subject property is a 2-story residence with 2,676 square feet, built in 2013 and is of average plus construction quality located on 0.17 acres.

The appellant stated that due to working outside of the country at the time of purchase, Ulrich Nieswandt had his wife Shu Mei Yang purchase the property under her name alone. Ulrich built and paid for the residence. For the last seven years, all obligations on the property have been paid by Ulrich. An error was made by the title company that caused the subject to be valued roughly 50% higher than the others in the neighborhood. The subject parcel and another in the neighborhood was purchased for \$90,000.

The Assessor's Office submitted a letter detailing that the ownership requirements were not met. RCW 84.36.381 "(2) The person claiming the exemption must have owned, at the time of filing, in fee, as a life estate, or by contract purchase, the residence on which the property taxes have been imposed..."

The evidence provided supports a sustained denial.

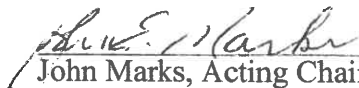
DECISION

The Board, after carefully reviewing the information and testimony provided by the appellant, concludes that the appellant has not made an argument sufficiently clear, cogent, and convincing to overcome the Assessor's presumption of correctness.

The Senior Citizen & Disabled Persons Exemption denial is sustained for the assessment year 2020, for taxes payable in 2021.

This order is submitted into the record of the Clark County Washington Board of Equalization:

Mailed on September 24, 2021
The Board of Equalization
1300 Franklin Street, Suite 650
Vancouver, WA 98660-5000
564-397-2337


John Marks, Acting Chairman

NOTE: This order may be appealed to the State Board of Tax Appeals by filing a Notice of Appeal form BTA100 at PO Box 40915, Olympia, WA 98504-0915 within 30 days of mailing of this order. Forms are available either from, the Board of Equalization, www.clark.wa.gov/boardofequalization, the Assessor's Office or the Washington State Board of Tax Appeals.

***** You must pay your taxes by the date they are due to avoid penalties and interest. After the appeal period for the decision has passed, changes to the assessment will be entered into the system by the Assessor's Office and the Treasurer's Office will notify you of adjustments made to your taxes. *****